

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF UTAH
CENTRAL DIVISION**

In re: SZYMANSKI, MICHAEL J.

§ Case No. 09-32472

§

§

§

Debtor(s)

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED
AND APPLICATION TO BE DISCHARGED (TDR)**

Duane H. Gillman, chapter 7 trustee, submits this Final Account,
Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$2,013,100.00</u> (without deducting any secured claims)	Assets Exempt: <u>\$12,300.00</u>
Total Distribution to Claimants: <u>\$0.00</u>	Claims Discharged Without Payment: <u>\$1,460,857.96</u>
Total Expenses of Administration: <u>\$2,653.41</u>	

3) Total gross receipts of \$ 2,653.41 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 0.00 (see **Exhibit 2**), yielded net receipts of \$2,653.41 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$5,572,213.35	\$824.25	\$0.00	\$0.00
PRIORITY CLAIMS:				
CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	0.00	4,596.49	4,596.49	2,653.41
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	0.00	0.00	0.00	0.00
GENERAL UNSECURED CLAIMS (from Exhibit 7)	1,282,827.64	390,428.75	390,428.75	0.00
TOTAL DISBURSEMENTS	\$6,855,040.99	\$395,849.49	\$395,025.24	\$2,653.41

4) This case was originally filed under Chapter 7 on November 09, 2009.
The case was pending for 43 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 05/30/2013 By: /s/Duane H. Gillman
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 –GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
Bank Account - Zions Bank	1129-000	233.75
2007 Tax refund	1129-000	1,280.00
Interest in MS Investing LLC	1129-000	1,139.66
TOTAL GROSS RECEIPTS		\$2,653.41

¹The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 –FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
	None		
TOTAL FUNDS PAID TO DEBTOR AND THIRD PARTIES			\$0.00

EXHIBIT 3 –SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
9	Wailea Kialoa Homesites Association	4210-000	785.00	824.25	0.00	0.00
NOTFILED	Wells Fargo	4110-000	411,428.35	N/A	N/A	0.00
NOTFILED	Aurora Loan Service	4110-000	2,200,000.00	N/A	N/A	0.00
NOTFILED	Wells Fargo Home Mortgage	4110-000	1,900,000.00	N/A	N/A	0.00
NOTFILED	Bank of America Home Loans	4110-000	1,060,000.00	N/A	N/A	0.00
TOTAL SECURED CLAIMS			\$5,572,213.35	\$824.25	\$0.00	\$0.00

EXHIBIT 4 –CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Duane H. Gillman, Chapter 7 Trustee	2100-000	N/A	663.35	663.35	374.45
Durham Jones & Pinegar	3110-000	N/A	3,661.50	3,661.50	2,066.83
Durham Jones & Pinegar	3120-000	N/A	136.64	136.64	77.13
The Bank of New York Mellon	2600-000	N/A	25.00	25.00	25.00
The Bank of New York Mellon	2600-000	N/A	25.00	25.00	25.00
The Bank of New York Mellon	2600-000	N/A	25.00	25.00	25.00
The Bank of New York Mellon	2600-000	N/A	25.00	25.00	25.00
The Bank of New York Mellon	2600-000	N/A	25.00	25.00	25.00
Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		N/A	\$4,596.49	\$4,596.49	\$2,653.41

EXHIBIT 5 –PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None					
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		N/A	\$0.00	\$0.00	\$0.00

EXHIBIT 6 –PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
None						
TOTAL PRIORITY UNSECURED CLAIMS			\$0.00	\$0.00	\$0.00	\$0.00

EXHIBIT 7 –GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1	Central Pacific Bank	7100-000	119,987.50	121,009.76	121,009.76	0.00
2	Questar Gas Company	7100-000	438.19	438.05	438.05	0.00
3	Wailea Resort Company, Ltd.	7100-000	20,516.00	196,658.48	196,658.48	0.00
4	American Savings Bank FSB	7100-000	52,980.93	53,308.86	53,308.86	0.00
5	Maui Electric Co., Ltd.	7100-000	518.29	874.22	874.22	0.00
6	Pacificorp dba Rocky Mountain Power dba Pacific	7100-000	235.93	228.64	228.64	0.00
7	County of Maui- Department of Water Supply	7100-000	458.00	510.35	510.35	0.00
8	Manwill Plumbing and Heating	7100-000	185.00	257.68	257.68	0.00
10	PYOD, LLC its successors and assigns as assignee of	7100-000	N/A	64.12	64.12	0.00
11	American Express Bank, FSB	7100-000	17,078.59	17,078.59	17,078.59	0.00
NOTFILED	Pool Pro, Inc.	7100-000	302.08	N/A	N/A	0.00
NOTFILED	Manwill Plumbing & Heating Inc.	7100-000	185.00	N/A	N/A	0.00
NOTFILED	Parr Brown Gee & Loveless	7100-000	1,851.00	N/A	N/A	0.00
NOTFILED	Interstate Collections c/o Newspaper Agency Corpor	7100-000	26.90	N/A	N/A	0.00
NOTFILED	Gorgoza Water Company	7100-000	1,116.39	N/A	N/A	0.00
NOTFILED	Law Offices of Phil Brown	7100-000	10,200.00	N/A	N/A	0.00
NOTFILED	Oceanic Time Warner Cable	7100-000	200.96	N/A	N/A	0.00
NOTFILED	Maui Electric Co., Ltd.	7100-000	518.29	N/A	N/A	0.00
NOTFILED	Preston Gates Ellis	7100-000	156,208.00	N/A	N/A	0.00
NOTFILED	Wells Fargo Businessline	7100-000	123,642.15	N/A	N/A	0.00
NOTFILED	Wells Fargo Servicing Center MAC Q2132-013	7100-000	76,919.35	N/A	N/A	0.00
NOTFILED	Wells Fargo Card Services	7100-000	20,326.53	N/A	N/A	0.00
NOTFILED	Wailea Resort Company, Ltd.	7100-000	196,658.00	N/A	N/A	0.00
NOTFILED	Wailea Community Association	7100-000	unknown	N/A	N/A	0.00
NOTFILED	Wailea Pualani Estates c/o Hawaiiana Management Co	7100-000	241.13	N/A	N/A	0.00
NOTFILED	Receivables Performance c/o MCI	7100-000	182.00	N/A	N/A	0.00
NOTFILED	Wailea Community Association	7100-000	545.81	N/A	N/A	0.00
NOTFILED	RotoRooter	7100-000	826.56	N/A	N/A	0.00
NOTFILED	First Mutual Bank	7100-000	77,169.09	N/A	N/A	0.00
NOTFILED	Oceanic Time Warner Cable	7100-000	200.96	N/A	N/A	0.00

NOTFILED	First Equity Card Corp.	7100-000	9,071.05	N/A	N/A	0.00
NOTFILED	Bobbie Richardson	7100-000	194,000.00	N/A	N/A	0.00
NOTFILED	Edward A. Jaffe	7100-000	6,083.00	N/A	N/A	0.00
NOTFILED	Chase Cardmember Service	7100-000	69,004.12	N/A	N/A	0.00
NOTFILED	Bays Deaver Lung Rose Holma	7100-000	10,204.00	N/A	N/A	0.00
NOTFILED	Bank of America	7100-000	50,239.98	N/A	N/A	0.00
NOTFILED	Interstate Collections c/o Newspaper Agency Corpor	7100-000	26.90	N/A	N/A	0.00
NOTFILED	Bank of America	7100-000	48,688.93	N/A	N/A	0.00
NOTFILED	Law Offices of Phil Brown	7100-000	15,200.00	N/A	N/A	0.00
NOTFILED	Enchanced Recovery Corporation c/o Wells Fargo	7100-000	591.03	N/A	N/A	0.00
TOTAL GENERAL UNSECURED CLAIMS			\$1,282,827.64	\$390,428.75	\$390,428.75	\$0.00

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 09-32472

Trustee: (640020) Duane H. Gillman, Chapter 7 Trustee

Case Name: SZYMANSKI, MICHAEL J.

Filed (f) or Converted (c): 11/09/09 (f)

§341(a) Meeting Date: 12/17/09

Period Ending: 05/30/13

Claims Bar Date: 11/15/12

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=\$554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 Real Property - 345 Kualono Place	1,100,000.00	0.00	OA	0.00	FA
2 Real Property - 176 Heleuma Place	900,000.00	0.00	OA	0.00	FA
3 Bank Account - Zions Bank After review of bank statements	28.00	233.75		233.75	FA
4 Household Goods Property is of inconsequential value or benefit to the estate.	4,350.00	0.00		0.00	FA
5 Books, etc	150.00	0.00		0.00	FA
6 Clothing	500.00	0.00		0.00	FA
7 Interest in MS Investments See asset #17.	Unknown	0.00		0.00	FA
8 Interest in US Auction Partners See Stipulation & Notice of Intent to Abandon.	Unknown	0.00		0.00	FA
9 Unpaid Loan to Valerie Chandler See Stipulation & Notice of Intent to Abandon.	2,500.00	800.00		0.00	FA
10 Unpaid Loan to Jerry Carlson See Stipulation & Notice of Intent to Abandon.	5,000.00	0.00		0.00	FA
11 Potential Claim Against Americorp See Stipulation & Notice of Intent to Abandon.	Unknown	0.00		0.00	FA
12 Office Equipment	600.00	0.00		0.00	FA
13 2007 Tax refund Added by amendment filed 12/16/09.	0.00	1,280.00		1,280.00	FA
14 Unpaid Loan to Teri Ferrara (u) See Stipulation & Notice of Intent to Abandon.	0.00	5,000.00		0.00	FA
15 Funds held by 2nd District Court of Hawaii (u) Added by Amendment filed 12/16/09. Trustee determined asset to be burdensome.	0.00	53,000.00	OA	0.00	FA
16 Deposit with State of Washington (u) Added by amendment filed 2/5/2010.	0.00	50.00		0.00	FA
17 Interest in MS Investing LLC Added by amendment filed 2/5/2010. Amount is per the agreed Stipulation.	0.00	1,139.66		1,139.66	FA

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 09-32472

Trustee: (640020) Duane H. Gillman, Chapter 7 Trustee

Case Name: SZYMANSKI, MICHAEL J.

Filed (f) or Converted (c): 11/09/09 (f)

§341(a) Meeting Date: 12/17/09

Period Ending: 05/30/13

Claims Bar Date: 11/15/12

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
18	2007 Federal Tax Refund (u) Duplicate, see asset #13	0.00	Unknown		0.00
18	Assets Totals (Excluding unknown values)	\$2,013,128.00	\$61,503.41	\$2,653.41	\$0.00

Major Activities Affecting Case Closing:

Initial Projected Date Of Final Report (TFR): May 31, 2011

Current Projected Date Of Final Report (TFR): February 6, 2013 (Actual)

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-32472
Case Name: SZYMANSKI, MICHAEL J.

Trustee: Duane H. Gillman, Chapter 7 Trustee (640020)
Bank Name: The Bank of New York Mellon
Account: 9200-65937768-66 - Checking Account
Blanket Bond: \$84,384,262.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: 38-7050633
Period Ending: 05/30/13

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
08/10/12		Michael Szymanski			2,653.41		2,653.41
	{3}		turnover of bank account funds 233.75	1129-000			2,653.41
	{13}		turnover of tax refund 1,280.00	1129-000			2,653.41
	{17}		turnover of interest in MS Investing LLC 1,139.66	1129-000			2,653.41
08/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	2,628.41
09/28/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	2,603.41
10/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	2,578.41
11/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	2,553.41
12/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	2,528.41
01/17/13		RABOBANK MIGRATION TRANSFER OUT	TRANSFER TO 0001064002088 20130117	9999-000		2,528.41	0.00

ACCOUNT TOTALS	2,653.41	2,653.41	\$0.00
Less: Bank Transfers	0.00	2,528.41	
Subtotal	2,653.41	125.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$2,653.41	\$125.00	

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-32472
Case Name: SZYMANSKI, MICHAEL J.

Trustee: Duane H. Gillman, Chapter 7 Trustee (640020)
Bank Name: Rabobank, N.A.
Account: 5004449866 - Checking Account
Blanket Bond: \$84,384,262.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: 38-7050633
Period Ending: 05/30/13

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
01/18/13		RABOBANK MIGRATION TRANSFER IN	RABOBANK MIGRATION	9999-000	2,528.41		2,528.41
01/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	2,518.41
04/16/13	10101	Duane H. Gillman, Chapter 7 Trustee	Dividend paid 56.44% on \$663.35, Trustee Compensation; Reference:	2100-000		374.45	2,143.96
04/16/13	10102	Durham Jones & Pinegar	Combined Check for Claims#DJPFEES,DJPEXPEN			2,143.96	0.00
			Dividend paid 56.44% on \$3,661.50; Claim# DJPFEES; Filed: \$3,661.50	3110-000			0.00
			Dividend paid 56.44% on \$136.64; Claim# DJPEXPEN; Filed: \$136.64	3120-000			0.00

ACCOUNT TOTALS	2,528.41	2,528.41	\$0.00
Less: Bank Transfers	2,528.41	0.00	
Subtotal	0.00	2,528.41	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$0.00	\$2,528.41	

Net Receipts :	2,653.41
Net Estate :	\$2,653.41

TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
Checking # 9200-65937768-66	2,653.41	125.00	0.00
Checking # 5004449866	0.00	2,528.41	0.00
	\$2,653.41	\$2,653.41	\$0.00